

RENEWABLE ENERGY TAX CREDIT ELIGIBILITY STUDY

Report to the Iowa General Assembly

January 2010

Iowa Utilities Board

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I. Introduction

In its 2009 session, the General Assembly enacted Senate File 456 (SF 456), a bill modifying the wind and renewable energy tax credit programs under Iowa Code chapters 476B and 476C. Section 8 of that bill requires that the Utilities Board (Board) conduct a study based on a survey of: a) those granted eligibility to apply for renewable energy tax credits under Iowa Code chapter 476C, but whose facilities are not yet operational; and b) those awaiting 476C eligibility approval.

Specifically, section 8 of Senate File 456 states:

Sec. 8. RENEWABLE ENERGY TAX CREDIT ELIGIBILITY STUDY.
The utilities board of the utilities division of the department of commerce shall conduct a study to evaluate whether procedures applicable to eligible renewable energy facilities which have been approved for the renewable energy tax credit but are not yet operational pursuant to section 476C.3, subsection 3, and eligible renewable energy facilities which have been placed on a waiting list for approval pursuant to section 476C.3, subsection 5, are in need of modification. The study shall include a survey of each facility which has been approved to determine the extent to which progress has been made toward achieving operational status. The study shall also include a survey of each facility which has been determined eligible and is awaiting approval, to ascertain whether the facility continues to seek approval and is committed to becoming operational once approval is obtained. Based on the results of the surveys, the board shall submit recommendations to the general assembly by January 1, 2010, regarding whether statutory or procedural modifications are necessary to ensure that facilities are being effectively and efficiently maintained in an approved or eligible status.

The renewable energy tax credit program under Iowa Code chapter 476C limits total program eligibility to 330 MW for wind generation and 20 MW for non-wind renewable facilities. Those with eligibility but not yet operational have 30 months to become operational or lose their eligibility. For those with wind generation, this deadline can be extended an additional 12 months if necessary equipment is unavailable. Those who

lose their eligibility can re-apply for eligibility. However, the Board's policy is to consider eligibility applications in the order received (199 IAC 15.19(5)). This policy creates, in effect, an applicant queue based on the order the eligibility applications are received; which means those with prior applications awaiting eligibility approval will be considered before those who re-apply after losing their eligibility. Thus, those with approved eligibility have an incentive to maintain their queue position as long as possible, and no incentive to leave the queue prematurely, if they encounter difficulties becoming operational before the statutory 30-month (or 42-months with the 12 month extension) deadline.

So far, the renewable energy tax credit program under Iowa Code chapter 476C has contributed to the development of 35.7 MW of wind generation and 17.5 MW of non-wind renewable generation.¹ Eligible wind generation that is not yet operational totals 251.2 MW, and a potential eligibility of 43.1 MW remains un-utilized (i.e., there are no wind generation applications awaiting eligibility approval). For non-wind renewable generation, all eligible applicants are operational, and three applications totaling 10.3 MW currently await eligibility approval. If approved, the credits allowed for 20 MW of non-wind renewable facilities will be fully utilized.

The first purpose of the SF 456 study is to determine whether those with approved eligibility are making progress toward becoming operational, and whether changes are needed in either Iowa Code chapter 476C or Board rules to ensure that the available time for reaching operational status is used more effectively and efficiently.

The second purpose of the study is to determine whether those awaiting eligibility approval continue to seek approval, and whether they are committed to becoming operational once they obtain eligibility. Currently, those awaiting eligibility approval must provide an annual statement of verification stating that the information contained in their original eligibility application remains the same, or stating that the information has changed and providing the new information (Iowa Code § 476C.3(5)).

II. Survey

To conduct the study, the Board developed a survey for those with approved eligibility, designed to gauge progress in achieving operational status in six different areas:

- Finalizing Project Location
- Obtaining Local Government Permits and Approvals
- Interconnecting with Distribution/Transmission Facilities

¹ The wind energy tax credit program under Iowa Code chapter 476B has contributed to the development of 21 MW of wind generation.

- Completing Power Purchase Agreements (PPAs)
- Obtaining Project Financing
- Ordering Generation Turbines

The survey also sought to determine whether those awaiting eligibility approval were still seeking eligibility, and whether they were committed to becoming operational once they obtained eligibility status.

The survey (**Appendix A**) was e-mailed to:

- Those with approved eligibility under Iowa Code chapter 476C, but not yet operational; and
- Those awaiting eligibility approval under Iowa Code chapter 476C (i.e., the 476C waiting list).²

Respondents returned their completed surveys between October 12 and October 27, 2009. Of the 81 surveys sent, 78 were completed and returned (a 96.3 percent response rate). Of the 78 respondents:

- 75 had received eligibility approval for wind facilities under Iowa Code chapter 476C, but were not yet operational; and
- 3 were awaiting eligibility approval for non-wind renewable facilities under Iowa Code chapter 476C.

III. Survey Results

The 3 respondents awaiting 476C eligibility approval confirm that they are still seeking eligibility, and are committed to becoming operational once they obtain eligibility status.

Regarding the 75 respondents that have 476C eligibility approval but are not yet operational (see **Appendix C** at the end of this report for a full tabulation of the redacted survey responses), 12 have initial operational deadlines in the 2009-2011 timeframe,³ and the remaining 63 have an absolute operational deadline of January 1, 2012.⁴

² No one is awaiting eligibility approval under Iowa Code chapter 476B.

³ Under Iowa Code chapter 476C, project developers have an initial 30-month operational deadline to complete their projects or lose their eligibility. Wind developers can seek a 12-month extension of the initial deadline due to the unavailability of necessary equipment.

⁴ In addition to the 30-month deadline and 12-month extension, developers under Iowa Code chapter 476C face an absolute operational deadline of January 1, 2012 based on the definition of "Eligible

Of the 12 respondents with initial operational deadlines in 2009-2011:

- 1 expects to complete the project 7 months before the deadline;
- 8 expect to complete their projects just before the deadline;
- 2 estimate completion dates beyond their initial operational deadlines; and
- 1 provides no estimated completion date

Of the 63 respondents with the absolute operational deadline of January 1, 2012:

- 41 expect to complete their projects 1-2 years before the deadline;
- 21 expect to complete their projects at or near the deadline; and
- 1 estimates a completion date beyond January 1, 2012.

Among the 75 respondents that have eligibility approval but are not yet operational, there are no clear indications that the time available for reaching operational status is being used ineffectively or inefficiently.

A review of the responses in the 6 areas chosen for gauging development progress indicate no obvious bottlenecks or particular areas of inactivity, or suggest any likely time frames that might be used for development milestones. Absent any clear showing of need, the imposition of arbitrary milestones for maintaining eligibility might have unexpected and disruptive consequences. The survey responses for the 6 chosen areas of development progress are as follows:

1. Finalizing Project Location (Survey Questions B.1 & B.2)

Of the 75 survey respondents, 51 said they had finalized their project location and 24 said they had not. Of the 24 saying they had not finalized their project location:

- 11 reported they were in the process of completing negotiations with landowners;

renewable energy facility" in Iowa Code § 476C.1(6)(d), which requires that the facility "[w]as initially placed into service on or after July 1, 2005, and before January 1, 2012." Iowa Code chapter 476C currently provides no extensions beyond the absolute limit of January 1, 2012. In Iowa Code chapter 476B, the corresponding absolute operational deadline is July 1, 2012 (Iowa Code § 476B.1(4)(c)).

- 2 reported they were completing negotiations with landowners, and indicated additional issues related to location (i.e., road building estimates and USDA environmental requirements);
- 8 reported they are still considering alternative sites; and
- 3 provided no additional explanation.

2. Obtaining Local Government Permits and Approvals (Survey Question B.3)

Of the 75 survey respondents, 25 said they had obtained all necessary local government permits and approvals, and 50 said they had not. Of the 50 saying they had not obtained necessary local government permits and approvals:

- 4 expect to have this completed by the end of 2009;
- 5 expect to have this completed by early 2010;
- 5 expect to have this completed by mid-2010;
- 1 expects to have this completed by late 2010;
- 31 identified specific permits and approvals needed, but provided no time estimates; and
- 4 provided no additional explanation.

3. Interconnecting with Distribution/Transmission Facilities (Survey Questions B.4 – B.6)

Of the 75 survey respondents, 50 have sought interconnection (48 with their utility's distribution system and 2 with the transmission system), and 25 have not yet sought interconnection.

Of the 50 that have sought interconnection:

- 23 have received approval for interconnection;
- 24 expect approval by the end of 2009 or early 2010; and
- 3 provide no time estimate.

Of the 25 that have not yet sought interconnection:

- 10 are planning to seek interconnection with the Midwest ISO transmission system (MISO) in December 2009
- 3 have contacted their utility for information, and expect to start the interconnection process by the end of 2009;
- 11 are planning to seek interconnection with MISO in early 2010; and
- 1 plans to seek interconnection with MISO, and expects to complete the process in 2010.

Regarding whether it will be necessary to construct a transmission line to complete the interconnection:

- 71 report this will not be necessary;⁵
- 2 do not know; and
- 2 offer no response.

4. Completing Power Purchase Agreements (PPAs) (Survey Question B.7)

Of the 75 survey respondents, 19 have entered into PPAs for selling their energy output, and 56 have not. Of the 56 that have not yet entered into PPAs:

- 3 report they are close to reaching final agreement;
- 16 estimate reaching agreement by the end of 2009;
- 8 estimate reaching agreement by early 2010;
- 18 report they are in negotiations but provide no time estimate; and
- 11 provide no estimate.

⁵ Although one respondent indicates, in response to another question, that they are securing easements for a transmission line.

5. Obtaining Project Financing (Survey Question B.8)

Of the 75 survey respondents, 38 have been able to obtain financing for their proposed project, and 37 have not yet obtained project financing. Of the 37 that have not yet obtained project financing:

- 19 estimate they will complete their financing by early 2010.
- 3 report their financing is 80 percent secure.
- 2 report their financing is 50 percent secure (one respondent adds they are having “a very hard time of it”)
- 3 describe other steps that must happen first (such as completing interconnection and power purchase agreements, and finishing their USDA REAP application).
- 6 report they are working with lenders.
- 4 provide no additional explanation.

6. Ordering Generation Turbines (Survey Question B.9)

Of the 75 survey respondents, 14 report they have ordered their turbines, and 61 report they have not. Of the 61 that have not yet ordered turbines:

- 11 report they are in the process of confirming their orders.
- 14 estimate they will be ordering their turbines by early 2010.
- 10 estimate they will be ordering their turbines by late 2010.
- 11 estimate they will be ordering their turbines by early to mid-2011.
- 7 describe other steps that must happen first (such as completing interconnection and power purchase agreements, and securing the land lease).
- 7 report they are looking for available turbines (with one reporting that availability of turbines “remains a large problem” for those purchasing single commercial size turbines).
- 1 provides no additional explanation.

Other Comments (Survey Question C)

In addition to the specific questions, the survey also provided respondents the opportunity to add any other comments they might have. Several of the applicants collaborate with other independent developers to benefit from economies of scale in filing applications, purchasing turbines, and interconnecting with utility distribution systems. These collaborations are also reflected in the other comments, some of which are repeated multiple times over several separate surveys. The other comments (redacted) are presented in **Appendix B**.

IV. Recommendation

Among the 75 survey respondents that have eligibility approval but are not yet operational, there are no clear indications that the time available for reaching operational status is being used ineffectively or inefficiently. A review of the responses in the 6 areas chosen for gauging development progress indicate no obvious bottlenecks or particular areas of inactivity, or suggest any likely time frames that might be used for development milestones. Absent any clear showing of need, the imposition of arbitrary milestones for maintaining eligibility might have unexpected and disruptive consequences.

The 3 survey respondents awaiting eligibility approval confirm that they are still seeking eligibility, and are committed to becoming operational once they obtain eligibility status.

Based on these results, the Board recommends no statutory changes to Iowa Code chapter 476C at this time, and proposes to make no changes at this time to the procedures described in its rules on certification of eligibility (199 IAC 15.19).⁶

⁶ Note: The recommendations contained in this report are in response to the General Assembly's request in Senate File 456 from the 2009 Legislative Session. Possible recommendations from the Governor's initiative to review tax credits will be included in a separate report to the Governor.

APPENDIX A

Survey

Applicant's name:
(Please complete a separate survey for each applicant)



A. Status of the Project:

- 1) Has your project received eligibility approval?
 - ✓ If yes, proceed to **Question 2** below.
 - ✓ If no, proceed to **Question 3** below.

- 2) Has your project become operational?
 - a) If yes, list the date the project became operational: _____ ;
and proceed to **Section C** below.
 - b) If no, list the date you expect the project to become operational: _____ ;
and proceed to **Section B** below.

- 3) Is your application currently in one of the Iowa Code 476B or 476C waiting lists, awaiting eligibility approval?
 - a) If yes, is your project a wind generation facility, or some other type of renewable facility?

Wind Facility	Other Renewable
---------------	-----------------
 - b) If your project is a wind generation facility, is your application in the Iowa Code 476B waiting list, or the 476C waiting list?

476B Waiting List	476C Waiting List
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 - c) Are you still seeking eligibility approval for the project?
 - d) If you receive eligibility approval, are you committed to the project becoming operational?
 - e) Proceed to **Section C** below.

B. Project Development Steps Completed:

- 1) Have you finalized your project location?
 - a) If no, what needs to be done and how much time do you estimate for completing this step?

- 2) Do you have an ownership or leasehold interest in the project location, or otherwise have the right to construct a generating facility there?
 - a) If no, what needs to be done and how much time do you estimate for completing this step?

- 3) Have you obtained all necessary local government permits and approvals to construct the project?
 - a) If no, what permits and approvals are needed, and how much time do you estimate for completing this step?

- 4) Have you sought approval to interconnect the project with either the transmission system or the local utility's distribution system?
 - a) If yes, indicate the type of interconnection you are seeking and proceed to **Question 5** below.

Transmission system	Distribution system
---------------------	---------------------
 - b) If no, indicate what needs to be done, how much time you estimate for completing this step, and proceed to **Question 6** below.

- 5) Have you received approval to interconnect the project with either the transmission system or the local utility's distribution system?
 - a) If yes, what type of interconnection is approved?

Transmission system	Distribution system
---------------------	---------------------
 - b) If no, what needs to be done and how much time do you estimate for completing this step?

- 6) If it is necessary for you to construct a transmission line to complete the interconnection, have you obtained an electric line franchise from the Iowa Utilities Board? Not Necessary
 - a) If necessary, and if you have not received a franchise, what needs to be done and how much time do you estimate for completing this step?

- 7) Have you executed a power purchase agreement for the project?
 - a) If no, what needs to be done and how much time do you estimate for completing this step?

- 8) Have you secured project financing for the project?
 - a) If no, what needs to be done and how much time do you estimate for completing this step?

- 9) Have you ordered generation turbines for the project?
 - a) If no, what needs to be done and how much time do you estimate for completing this step?

C. Other Comments:

APPENDIX B

Other Comments (Redacted)

- On behalf of all the lowans involved in our project we would like to thank the State of Iowa for providing this key incentive to support locally owned wind turbines in Iowa. This incentive is necessary to offset the advantages large corporations are using to dominate Iowa's wind industry. According to the American Wind Energy Association, Iowa presently has 3,043 MW of wind generation in place. We do not have an exact figure as to how many locally owned wind turbines are operational, but feel it is safe to say that it is far less than 150 MW. This is less than 5%. At the same time studies have shown that locally owned wind turbines have been shown to provide greater benefits to the local communities because they can create about five to ten times more economic activity and 3.4 times more local jobs. (Community vs. Corporate Wind: Does it matter Who Develops the Wind in Big Stone County, MN? By Arne Kidegaard Ph.D. and Josephine Myers-Kuykindall University of Minnesota, Morris. Also <http://www.iowapolicyproject.org/2005docs/050405-wind.pdf>) We understand that this tax credit is an investment by Iowa tax payers. Unlike many expenditures of Iowa's hard earned tax dollars we believe this one will have direct, rapid and long term economic benefits. Developing these locally owned wind farms that compete directly with large developers for good sites and transmission is a challenge. Even the large developers require years to put a project together. We are confident that we can make this project operational in the allotted time and respectfully ask the IUB to allow this project to retain its place on the list of eligible, approved 476C applications. This tax credit is key to the viability of this and many other projects like it. (21 responses)
- As mentioned, XXXXXXXXXXXXXXXXXXXXXXXXXXXX. The final issue we feel we do not have control of is the issue with our System Impact Study which is done under the direction of XXXXXX and is being impacted by MISO determination. We feel comfortable that we will get the issue resolved in the near future. (10 responses)
- I have appreciated the Board allowing some flexibility towards 476C applicants. Being approved for the tax credit is crucial to developing locally owned wind energy in the current environment. With utilities and co-ops only required to offer avoided costs to these types of projects, it is unlikely any independent wind facilities would be built without the credit. Without tax credit approval, it can also be hard to justify investing money in securing power interconnection and power purchase agreements, interconnection queues, etc. I would also advise against setting benchmarks for projects to show progress. Such benchmarks may give utilities, unfriendly to locally owned wind energy, a means to delay or disrupt these types of projects. If utilities don't start signing power purchase agreements

with 476C and 476B projects soon, the Utilities Board should consider recommending that the legislature mandate utilities and coops to participate with 476C and 476B projects, in addition to the incentives we now have. I have also found that my proposed distributed generation project is very competitive in cost to large scale wind projects. So if utilities and coops still won't work with folks like me when they are offered incentives, it raises the issue that they may need to be required to work with these projects. Thank you, XXXXXXXXXXXX.
(6 responses)

- We are still working completing our project and hope to build in 2010.
(5 responses)
- We are working diligently to complete the project and we appreciate the help the IUB is giving us. (4 responses)
- The 476C tax credit plays a crucial role in the economic viability of our project.
(1 response)
- XXXXXXXXXXXX is a XXXXXXXXXXXX project to use most of the applied for credits. To spread risk, XXXXXXXXXXXX has decided to use two locations instead of one. Currently the first XXXXXXX is constructed (XXXXXXXX). The second XXXXXXX is scheduled for construction in June 2010. This will be XXXXXXXXXXXX. XXXXXXXXXXXX wants to thank the IUB for their continued efforts to help community wind projects like ours in the State of Iowa. (1 response)

APPENDIX C

**Full Tabulation of Redacted Survey Responses for the
75 Respondents with 476C Eligibility but not yet Operational**

Survey Number	Q A.1	Q A.2	Is Estimated Completion Date Beyond Either the Initial or Absolute Operational Deadline?	Q B.1	Q B.2	Q B.3	Q B.4	Q B.5	Q B.6	Q B.7	Q B.8	Q B.9
1	Yes	No - 12/15/10	No	Yes	Yes	No - 5/1/10	Yes - DS	No - Finalize a PPA, do an interconnect study. 3/30/10	Not Necessary	No - We are negotiating now.	No - We are not to that point in our process. 3-1-10	No - We are not to that point in our process. 3-1-10
2	Yes	No - 12/31/10	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	Yes	No - 12 months
3	Yes	No - 12/31/10	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	Yes	No - 12 months
4	Yes	No - 12/31/10	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	Yes	No - 12 months
5	Yes	No - 12/31/10	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	Yes	No - 12 months
6	Yes	No - 12/31/10	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	Yes	No - 12 months

Survey Number	Q A.1	Q A.2	Is Estimated Completion Date Beyond Either the Initial or Absolute Operational Deadline?	Q B.1	Q B.2	Q B.3	Q B.4	Q B.5	Q B.6	Q B.7	Q B.8	Q B.9
7	Yes	No - 12/31/10	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	Yes	No - 12 months
8	Yes	No - 12/31/10	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	Yes	No - 12 months
9	Yes	No - 12/31/11	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 12 months
10	Yes	No - 12/31/10	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 12 months
11	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months

Survey Number	Q A.1	Q A.2	Is Estimated Completion Date Beyond Either the Initial or Absolute Operational Deadline?	Q B.1	Q B.2	Q B.3	Q B.4	Q B.5	Q B.6	Q B.7	Q B.8	Q B.9
12	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months
13	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months
14	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months
15	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months
16	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months

Survey Number	Q A.1	Q A.2	Is Estimated Completion Date Beyond Either the Initial or Absolute Operational Deadline?	Q B.1	Q B.2	Q B.3	Q B.4	Q B.5	Q B.6	Q B.7	Q B.8	Q B.9
17	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months
18	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months
19	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months
20	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months
21	Yes	No - 12/15/10	No	Yes	Yes	No - 5/1/10	Yes - DS	No - Finalize a PPA, do an interconnect study, 3/30/10	Not Necessary	No - We are negotiating now.	No - We are not to that point in our process. 3/1/10	No - We are not to that point in our process. 3/1/10
22	Yes	No - 12/31/12	Yes	Yes	Yes	No - County conditional use permits and others - 12 months	No - TS	No - We need to complete the MISO interconnection studies. We expect to sign our interconnection agreement in 2010.	Not Necessary	No	Yes	Yes
23	Yes	No - 12/10	Yes	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	50% is secure	We are trying to buy available turbines now
24	Yes	No - 12/10	No	Yes	Yes	No - Permits applied for. Meetings scheduled in October.	Yes - DS	No - Power quality and interconnection agreement in progress with XXXXXX. 2 months.	Not Necessary	No - In progress, mostly finished - 2 months.	Yes	No - Will order turbines when XXXXXX signs interconnection and power purchase agreements.

Survey Number	Q A.1	Q A.2	Is Estimated Completion Date Beyond Either the Initial or Absolute Operational Deadline?	Q B.1	Q B.2	Q B.3	Q B.4	Q B.5	Q B.6	Q B.7	Q B.8	Q B.9
25	Yes	No - 12/15/10	No	Yes	Yes	No - We are starting to work on these. 5/1/10	Yes - DS	No - Finalize a PPA, do an interconnect study. 3/30/10	Not Necessary	No - We are negotiating now.	No - We are not to that point in our process. 3/1/10	No - We are not to that point in our process. 3/1/10
26	Yes	No - 6/10	No	Yes	Yes	Yes	Yes - DS	Yes - DS		Yes	80% secure	Trying to buy available turbines.
27	Yes	No - 1/10	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	In process - very close to finishing.	Yes	Yes
28	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines
29	Yes	No - 12/10	No	No - Road building estimates, landowner final contract, USDA Environmental, 4-6 months.	No - Landowner preliminary completed and signed, final pending - 4 months.	Yes	Yes - Transmission lines to come "behind the meter" at XXXXXXXXXXXX using, in part, existing poles owned by XXXXXX.	No - Pending	Unknown	No - Offer received from XXXXXX under review.	No - Pending. Finish USDA REAP application, esp. Environmental, Historical and Archeological Studies, review financing offers from turbine manufacturers.	No - Reviewing offers from various manufacturers, 5 months.
30	Yes	No - 12/10	No	No - Road building estimates, landowner final contract, USDA Environmental, 4-6 months.	No - Landowner preliminary completed and signed, final pending - 4 months.	Yes	Yes - Transmission lines to come "behind the meter" at XXXXXXXXXXXX using, in part, existing poles owned by XXXXXX.	No - Pending	Unknown	No - Offer received from XXXXXX under review.	No - Pending. Finish USDA REAP application, esp. Environmental, Historical and Archeological Studies, review financing offers from turbine manufacturers.	No - Reviewing offers from various manufacturers, 5 months.
31	Yes	No - 12/10	No	Yes	Yes	Yes	Yes - DS	No - Interconnection agreement submitted to XXXXXX for final approval.	Not Necessary	No - Submitted to XXXXXX for final approval.	No - Bank will commit financing when interconnection and power purchase agreements are approved by XXXXXX.	No - Will order turbine when interconnection and power purchase agreements are signed.
32	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines.
33	Yes	No - 12/31/11	No	No - We need to move the site due to an FAA study.	No	No	Yes - DS	Yes - DS	Not Necessary	Yes - XXXXXX	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
34	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines.
35	Yes	No - 12/15/10	No	Yes	Yes	No	Yes - DS	No - Finalize a PPA, do an interconnect study. 3-30-10	Not Necessary	No - We are negotiating now.	No - We are not to that point in our process. 3/1/10	No - We are not to that point in our process. 3/1/10
36	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines.
37	Yes	No - 9/1/10	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No

Survey Number	Q A.1	Q A.2	Is Estimated Completion Date Beyond Either the Initial or Absolute Operational Deadline?	Q B.1	Q B.2	Q B.3	Q B.4	Q B.5	Q B.6	Q B.7	Q B.8	Q B.9
38	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines.
39	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines.
40	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines.
41	Yes	No - 1/1/12	No	No - We are waiting for approval from XXXXXX to interconnect, before we offer land leases. Lease will be signed by years end, at one of three possible sites.	No - Having the leases signed will secure construction.	No - Building permits from XXXXXX County Board of Supervisors, FAA approval, permit to bore under an Iowa state highway from the DOT. To be completed by 2/1/10.	Yes - DS (Substation interconnection)	No - Approval should be granted by the end of 2009 as our application was submitted on September 4, 2009. XXXXXX will have discretion regarding the number of MW permitted.	No Necessary	No - Negotiations with XXXXXX to gain a PPA at the rate most recently approved by them for other projects. To be done by 2/1/10.	No - We are working on finding a loan guarantee for our local bank. They have been briefed on our project and are interested in supplying our financing.	No - By the first quarter of 2010, we hope to have financing and be able to put money down on a turbine.
42	Yes	No - 1/1/12	No	No - We are waiting for approval from XXXXXX to interconnect, before we offer land leases. Lease will be signed by years end, at one of three possible sites.	No - Having the leases signed will secure construction.	No - Building permits from XXXXXX County Board of Supervisors, FAA approval, permit to bore under an Iowa state highway from the DOT. To be completed by 2/1/10.	Yes - DS (Substation interconnection)	No - Approval should be granted by the end of 2009 as our application was submitted on September 4, 2009. XXXXXX will have discretion regarding the number of MW permitted.	No Necessary	No - Negotiations with XXXXXX to gain a PPA at the rate most recently approved by them for other projects. To be done by 2/1/10.	No - We are working on finding a loan guarantee for our local bank. They have been briefed on our project and are interested in supplying our financing.	No - By the first quarter of 2010, we hope to have financing and be able to put money down on a turbine.
43	Yes	No - 1/1/12	No	No - We are waiting for approval from XXXXXX to interconnect, before we offer land leases. Lease will be signed by years end, at one of three possible sites.	No - Having the leases signed will secure construction.	No - Building permits from XXXXXX County Board of Supervisors, FAA approval, permit to bore under an Iowa state highway from the DOT. To be completed by 2/1/10.	Yes - DS (Substation interconnection)	No - Approval should be granted by the end of 2009 as our application was submitted on September 4, 2009. XXXXXX will have discretion regarding the number of MW permitted.	No Necessary	No - Negotiations with XXXXXX to gain a PPA at the rate most recently approved by them for other projects. To be done by 2/1/10.	No - We are working on finding a loan guarantee for our local bank. They have been briefed on our project and are interested in supplying our financing.	No - By the first quarter of 2010, we hope to have financing and be able to put money down on a turbine.
44	Yes	No - 1/1/12	No	No - We are waiting for approval from XXXXXX to interconnect, before we offer land leases. Lease will be signed by years end, at one of three possible sites.	No - Having the leases signed will secure construction.	No - Building permits from XXXXXX County Board of Supervisors, FAA approval, permit to bore under an Iowa state highway from the DOT. To be completed by 2/1/10.	Yes - DS (Substation interconnection)	No - Approval should be granted by the end of 2009 as our application was submitted on September 4, 2009. XXXXXX will have discretion regarding the number of MW permitted.	No Necessary	No - Negotiations with XXXXXX to gain a PPA at the rate most recently approved by them for other projects. To be done by 2/1/10.	No - We are working on finding a loan guarantee for our local bank. They have been briefed on our project and are interested in supplying our financing.	No - By the first quarter of 2010, we hope to have financing and be able to put money down on a turbine.
45	Yes	No - 1/1/12	No	No - We are waiting for approval from XXXXXX to interconnect, before we offer land leases. Lease will be signed by years end, at one of three possible sites.	No - Having the leases signed will secure construction.	No - Building permits from XXXXXX County Board of Supervisors, FAA approval, permit to bore under an Iowa state highway from the DOT. To be completed by 2/1/10.	Yes - DS (Substation interconnection)	No - Approval should be granted by the end of 2009 as our application was submitted on September 4, 2009. XXXXXX will have discretion regarding the number of MW permitted.	No Necessary	No - Negotiations with XXXXXX to gain a PPA at the rate most recently approved by them for other projects. To be done by 2/1/10.	No - We are working on finding a loan guarantee for our local bank. They have been briefed on our project and are interested in supplying our financing.	No - By the first quarter of 2010, we hope to have financing and be able to put money down on a turbine.
46	Yes	No - 12/24/09	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
47	Yes	No - 12/24/09	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.

Survey Number	Q A.1	Q A.2	Is Estimated Completion Date Beyond Either the Initial or Absolute Operational Deadline?	Q B.1	Q B.2	Q B.3	Q B.4	Q B.5	Q B.6	Q B.7	Q B.8	Q B.9
48	Yes	No - 12/24/09	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
49	Yes	No - 12/24/09	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
50	Yes	No - 12/24/09	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
51	Yes	No - 8/31/10	No	Yes	No - We are in the final stages of negotiating the land lease agreement and expect to complete it by the end of October. It has been complicated by XXXXXXXXXXXXXXXXXXXX within 900 feet of the turbine site. We are negotiating a setback area XXXXXXXXXXXXXXXXXXXX. The same landowner that XXXXXXXXXXXX will also be leasing us land for our turbine project. All parties have been cooperative and have been negotiating in good faith.	Yes - The XXXXXX County Board of Supervisors approved our request for a conditional use permit in September.	Yes - DS	Yes - DS, XXXXXX has furnished us with an interconnection agreement.	Not Necessary	No - We have discussed the PPA terms with XXXXXX and have a commitment via email to a specific purchase price for the power from our project. XXXXXXXXXXXX will purchase the REC's from XXXXXX. We have retained a lawyer who has experience in executing PPAs with XXXXXX and do not expect that it will take more than one month to finalize and execute the PPA.	Yes - We have received a \$XXXXXX grant and a \$XXXXXX guaranteed loan through the USDA REAP program. XXXXXXXXXXXX will serve as the lender. XXXXXXXXXXXX will be the sole investor in XXXXXXXXXXXX, and will do so via a class C corporation so that XXXXXXXXXXXX can tap the 1063 Treasury Grant.	No - We have discussed pricing and delivery with XXXXXX for the purchase of XXXXXXXXXXXX turbine. We hold firm bids from XXXXXX for XXXXXXXXXXXX and with XXXXXX for XXXXXXXXXXXX. We will order XXXXXX turbines when we have secured the land lease as well as the easements (and apparently a license) for the transmission line.
52	Yes	No - 1/1/12	No	No - Two more sites need to be considered.	No	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	\	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
53	Yes	No - 1/1/12	No	No - Two more sites need to be considered.	No	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
54	Yes	No - 8/16/10	No	No	No	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
55	Yes	No - 8/16/10	No	No	No	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
56	Yes	No - 9/1/10	No	Yes	Yes	Yes	Yes - DS	No - Finalize contract 12/1/09	Not Necessary	No - Finalize contract 12/1/09	Yes	No - RFP evaluation. 1/4/10

Survey Number	Q A.1	Q A.2	Is Estimated Completion Date Beyond Either the Initial or Absolute Operational Deadline?	Q B.1	Q B.2	Q B.3	Q B.4	Q B.5	Q B.6	Q B.7	Q B.8	Q B.9
57	Yes	No - 9/10 or 10/10	Yes	Yes	Yes	No - have visited; should not take longer than 30 days.	Yes- DS	Yes - DS	Not Necessary	No - in negotiations	No - Working with local financing.	No - trying to find available turbines.
58	Yes	No - 8/16/10	No	No	No	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	No - We are in the process of confirming the order. We postponed ordering so we could purchase a large quantity by combining projects. Also the types of turbines we wanted are just now becoming available.
59	Yes	No - 9/1/10	No	Yes	Yes	Yes	Yes - DS	No - Finalize contract 12/1/09	Not Necessary	No - Finalize contract 12/1/09	Yes	No - RFP evaluation. 1/4/10
60	Yes	No - 6/10	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	80% is secure	We are trying to buy available turbines.
61	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines.
62	Yes	No - 12/10	No	Yes	No - In process, legal contracts pending, 1 month.	No - Aviation study complete, zoning approval process started, 2 months	No - Contacted utility, waiting for information from utility, 2 months.	No - Will start interconnection process when utility responds. 2 months.	Not Necessary	No - Utility contacted, Process started, 4 months	No	No - Will finalize turbine agreements and order turbines when power purchase and interconnection agreements are complete, 7 months
63	Yes	No - 12/10	No	Yes	No - In process, legal contracts pending, 1 month.	No - Aviation study complete, zoning approval process started, 2 months.	No - Contacted utility, waiting for information from utility, 2 months.	No - Will start interconnection process when utility responds. 2 months.	Not Necessary	No - Utility contacted, Process started, 4 months	No	No - Will finalize turbine agreements and order turbines when power purchase and interconnection agreements are complete, 7 months
64	Yes	No - 12/15/10	No	Yes	Yes	No - 5/1/10	No - Contacted utility, waiting for information from utility, 2 months.	No - Finalize a PPA, do an interconnect study. 3-30-10	Not Necessary	No - We are negotiating now.	No - We are not to that point in our process. 3/1/10	No - We are not to that point in our process. 3/1/10
65	Yes	No - 11/1/09	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	Yes	Yes
66	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines.
67	Yes	No - Fall 2010	No	Yes	Yes - Location is under lease	No - Construction permit is final permit needed. This project XXXXXXXXXXXXXXXXXXXX and we are waiting on final turbine selection before getting the permit. We are in close communication with the	Yes - DS at 69 kVa	No - Final interconnection agreement is being held up by MISO as they determine a model to use to determine how this project with impact the XXXXXXXXXXXX system. We estimate this will be done in the next 60-90 days.	Not Necessary	No - A letter of intent has been signed and final negotiations are underway on the PPA. We estimate 30-60 days to finalize the PPA.	Yes	Yes - We have turbines.
68	Yes	No	Unknown (no completion date provided)	Yes	Yes	No - 6 months	Yes - DS	Yes - DS	Not Necessary	Yes - but needs modification as we have different wind turbine mfg.	No - We are looking for a partner for roughly 1/2 costs and have had a very hard time of it.	No - Availability of turbines remains a large problem for single commercial size turbines.

Survey Number	Q A.1	Q A.2	Is Estimated Completion Date Beyond Either the Initial or Absolute Operational Deadline?	Q B.1	Q B.2	Q B.3	Q B.4	Q B.5	Q B.6	Q B.7	Q B.8	Q B.9
69	Yes	No - 12/10	No	Yes	Yes	No - Permits applied for - meetings scheduled in October.	Yes - DS	No - Power quality and interconnection agreement in progress with XXXXXX. 2 months	Not Necessary	No - In progress mostly finished. 2 months.	Yes	No - Will order turbines when XXXXXX signs interconnection and power purchase agreements.
70	Yes	No - 6/10	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	Yes	No	Looking to buy available turbines.
71	Yes	No - 12/31/11	No	Yes	Yes	No - FAA and final building permit, a conditional use permit has been issued by XXXXXX County.	No - We plan to file an application with MISO on December 5, 2009. We expect this to take 12 months or more to complete.		Not Necessary	No - We have a letter of intent from a utility to purchase power. We have a draft PPA that is being reviewed by both parties.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 12 months
72	Yes	No - 12/31/11	No	No - Finalize arrangements with the land owners we have been negotiating easements with.		No - FAA, area being considered does not presently have zoning.	No - We plan to file an application with MISO in Q1 of 2010.		Not Necessary	No - The utility in this area has a standard price for power purchased from projects like ours.	No - We are negotiating with several parties and hope to complete this step in 4 months.	No - 18 months
73	Yes	No - 6/10	No	Yes	Yes	Yes	Yes - DS	Yes - DS		Yes	80% is secure	We are trying to buy available turbines.
74	Yes	No - 1/10	No	Yes	Yes	Yes	Yes - DS	Yes - DS	Not Necessary	In the final process.	Yes	Yes
75	Yes	No - 12/10	No	Yes	No - in process, legal contracts pending, 1 month	No - Aviation study complete, zoning approval process started, 2 months.	No - Contacted utility, waiting for information from utility, 2 months.	No - Will start interconnection process when utility responds. 2 months.	Not Necessary	No - Utility contacted, Process started, 4 months.	No	No - Will finalize turbine agreements and other turbines, when power purchase and interconnection agreements are complete, 7 months.

Survey Number	Q. C -- Other Comments
1	We are still working on completing our project and hope to build in 2010.
2	On behalf of all the lowans involved in our project we would like to thank the State of Iowa for providing this key incentive to support locally owned wind turbines in Iowa. This incentive is necessary to offset the advantages large corporations are using to dominate Iowa's wind industry. According to the American Wind Energy Association, Iowa presently has 3,043 MW of wind generation in place. We do not have an exact figure as to how many locally owned wind turbines are operational, but feel it is safe to say that it is far less than 150 MW. This is less than 5%. At the same time studies have shown that locally owned wind turbines have been shown to provide greater benefits to the local communities because they can create about five to ten times more economic activity and 3.4 times more local jobs. (Community vs. Corporate Wind: Does it matter Who Develops the Wind in Big Stone County, MN? By Arne Kidegaard Ph.D. and Josephine Myers-Kuykindall University of Minnesota, Morris. Also http://www.iowapolicyproject.org/2005docs/050405-wind.pdf) We understand that this tax credit is an investment by Iowa tax payers. Unlike many expenditures of Iowa's hard earned tax dollars we believe this one will have direct, rapid and long term economic benefits. Developing these locally owned wind farms that compete directly with large developers for good sites and transmission is a challenge. Even the large developers require years to put a project together. We are confident that we can make this project operational in the allotted time and respectfully ask the IUB to all this project to retain its place on the list of eligible, approved 476C applications. This tax credit is key to the viability of this and many other projects like it.
3	On behalf of all the lowans involved in our project we would like to thank the State of Iowa for providing this key incentive to support locally owned wind turbines in Iowa. This incentive is necessary to offset the advantages large corporations are using to dominate Iowa's wind industry. According to the American Wind Energy Association, Iowa presently has 3,043 MW of wind generation in place. We do not have an exact figure as to how many locally owned wind turbines are operational, but feel it is safe to say that it is far less than 150 MW. This is less than 5%. At the same time studies have shown that locally owned wind turbines have been shown to provide greater benefits to the local communities because they can create about five to ten times more economic activity and 3.4 times more local jobs. (Community vs. Corporate Wind: Does it matter Who Develops the Wind in Big Stone County, MN? By Arne Kidegaard Ph.D. and Josephine Myers-Kuykindall University of Minnesota, Morris. Also http://www.iowapolicyproject.org/2005docs/050405-wind.pdf) We understand that this tax credit is an investment by Iowa tax payers. Unlike many expenditures of Iowa's hard earned tax dollars we believe this one will have direct, rapid and long term economic benefits. Developing these locally owned wind farms that compete directly with large developers for good sites and transmission is a challenge. Even the large developers require years to put a project together. We are confident that we can make this project operational in the allotted time and respectfully ask the IUB to all this project to retain its place on the list of eligible, approved 476C applications. This tax credit is key to the viability of this and many other projects like it.
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65	
66	As mentioned, XXXXXXXXXXXXXXXXXXXXXXXX. The final issue we feel we do not have control of is the issue with our System Impact Study which is done under the direction of XXXXXX and is being impacted by MISO determination. We feel comfortable that we will get the issue resolved in the near future.
67	As mentioned, XXXXXXXXXXXXXXXXXXXXXXXX. The final issue we feel we do not have control of is the issue with our System Impact Study which is done under the direction of XXXXXX and is being impacted by MISO determination. We feel comfortable that we will get the issue resolved in the near future.
68	

Survey Number	Q. C -- Other Comments
69	I have appreciated the Board allowing some flexibility towards 476C applicants. Being approved for the tax credit is crucial to developing locally owned wind energy in the current environment. With utilities and co-ops only required to offer avoided costs to these types of projects, it is unlikely any independent wind facilities would be built without the credit. Without tax credit approval, it can also be hard to justify investing money in securing power interconnection and power purchase agreements, interconnection queues, etc. I would also advise against setting benchmarks for projects to show progress. Such benchmarks may give utilities, unfriendly to locally owned wind energy, a means to delay or disrupt these types of projects. If utilities don't start signing power purchase agreements with 476C and 476B projects soon, the Utilities Board should consider recommending that the legislature mandate utilities and coops to participate with 476C and 476B projects, in addition to the incentives we now have. I have also found that my proposed distributed generation project is very competitive in cost to large scale wind projects. So if utilities and coops still won't work with folks like me when they are offered incentives, it raises the issue that they may need to be required to work with these projects. Thank you, XXXXXXXXXXXX.
70	XXXXXXXXXX is a XXXXXXXXXXXX project to use most of the applied for credits. To spread risk, XXXXXXXXXXXX has decided to use two locations instead of one. Currently the first XXXXXXX is constructed (XXXXXXXX). The second XXXXXXX is scheduled for construction in June 2010. This will be XXXXXXXXXXX. XXXXXXXXXXXX wants to thank the IUB for their continued efforts to help community wind projects like ours in the State of Iowa.
71	On behalf of all the lowans involved in our project we would like to thank the State of Iowa for providing this key incentive to support locally owned wind turbines in Iowa. This incentive is necessary to offset the advantages large corporations are using to dominate Iowa's wind industry. According to the American Wind Energy Association, Iowa presently has 3,043 MW of wind generation in place. We do not have an exact figure as to how many locally owned wind turbines are operational, but feel it is safe to say that it is far less than 150 MW. This is less than 5%. At the same time studies have shown that locally owned wind turbines have been shown to provide greater benefits to the local communities because they can create about five to ten times more economic activity and 3.4 times more local jobs. (Community vs. Corporate Wind: Does it matter Who Develops the Wind in Big Stone County, MN? By Arne Kidegaard Ph.D. and Josephine Myers-Kuykindall University of Minnesota, Morris. Also http://www.iowapolicyproject.org/2005docs/050405-wind.pdf) We understand that this tax credit is an investment by Iowa tax payers. Unlike many expenditures of Iowa's hard earned tax dollars we believe this one will have direct, rapid and long term economic benefits. Developing these locally owned wind farms that compete directly with large developers for good sites and transmission is a challenge. Even the large developers require years to put a project together. We are confident that we can make this project operational in the allotted time and respectfully ask the IUB to all this project to retain its place on the list of eligible, approved 476C applications. This tax credit is key to the viability of this and many other projects like it.
72	On behalf of all the lowans involved in our project we would like to thank the State of Iowa for providing this key incentive to support locally owned wind turbines in Iowa. This incentive is necessary to offset the advantages large corporations are using to dominate Iowa's wind industry. According to the American Wind Energy Association, Iowa presently has 3,043 MW of wind generation in place. We do not have an exact figure as to how many locally owned wind turbines are operational, but feel it is safe to say that it is far less than 150 MW. This is less than 5%. At the same time studies have shown that locally owned wind turbines have been shown to provide greater benefits to the local communities because they can create about five to ten times more economic activity and 3.4 times more local jobs. (Community vs. Corporate Wind: Does it matter Who Develops the Wind in Big Stone County, MN? By Arne Kidegaard Ph.D. and Josephine Myers-Kuykindall University of Minnesota, Morris. Also http://www.iowapolicyproject.org/2005docs/050405-wind.pdf) We understand that this tax credit is an investment by Iowa tax payers. Unlike many expenditures of Iowa's hard earned tax dollars we believe this one will have direct, rapid and long term economic benefits. Developing these locally owned wind farms that compete directly with large developers for good sites and transmission is a challenge. Even the large developers require years to put a project together. We are confident that we can make this project operational in the allotted time and respectfully ask the IUB to all this project to retain its place on the list of eligible, approved 476C applications. This tax credit is key to the viability of this and many other projects like it.
73	We are working diligently to complete the project and we appreciate the help the IUB is giving us.
74	
75	I have appreciated the Board allowing some flexibility towards 476C applicants. Being approved for the tax credit is crucial to developing locally owned wind energy in the current environment. With utilities and co-ops only required to offer avoided costs to these types of projects, it is unlikely any independent wind facilities would be built without the credit. Without tax credit approval, it can also be hard to justify investing money in securing power interconnection and power purchase agreements, interconnection queues, etc. I would also advise against setting benchmarks for projects to show progress. Such benchmarks may give utilities, unfriendly to locally owned wind energy, a means to delay or disrupt these types of projects. If utilities don't start signing power purchase agreements with 476C and 476B projects soon, the Utilities Board should consider recommending that the legislature mandate utilities and coops to participate with 476C and 476B projects, in addition to the incentives we now have. I have also found that my proposed distributed generation project is very competitive in cost to large scale wind projects. So if utilities and coops still won't work with folks like me when they are offered incentives, it raises the issue that they may need to be required to work with these projects. Thank you, XXXXXXXXXXXX.